Revenue **(1948) Department.**

Ms. **SERIES.**

G.O. No.	1617
Dated	10-7-1948

[Despatch Abstract.]

Madras General Sales Tax Act 1939 - Section 12 (1) - Time limit Applicability to old cases - Instructions - Issued.

GOVERNMENT OF MADRAS

ABSTRACT

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MADRAS GENERAL SALES TAX ACT 1939 - Section 12 (1) - Time limi Applicability to old cases - Instructions - Issued.

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Revenue Department.

G.O.Ms.No.1618 Dated 10th July 1948.
Read the following:-

From the Board of Revenue Reference. No.T.3462/48-1 dated 19-5-1948.

ORDER:

The notification bringing into effect the provision of the Madras General Sales Tax (Amendment) Act, 1947, was published on 18-12-1947. The Government are of the view that the interval between 18-12-1947 and 31-12-1947 should be treated as sufficient for the public to file revision petitions before the Board and that the period of limitation prescribed in Section 12(3) of the Madras General Sales Tax Act, 1939 as amended by Madras Act XXV of 1947, must be held to apply to revision petitions filed by parties on and from 1-1-48 and that if they are not filed within the p escribed period of limitation, they should be regarded as having been barred by limitation. It is however to be noted that the period of limitation applies only to cases where applications are preferred by parties but that it is open to the Board to exercise its powers of revision suo motu at any time. In cases of hardship, the Board may therefore exercise its powers to act suo motu instead of rejecting the petition on the ground that it has become time barred.

(By order of His Excellency the Governor)

V.K.Rao,
DEPUTY SECRETARY TO GOVERNMENT.

To the Board of Revenue.

/True copy/

Office Assistant, 3/5
Madras Record Office.